

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Date on which TDS provision of Section 51 will come into force – Amendment to Original Notification - Orders - Issued

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 79

Dated: 31-01-2019.  
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.476, Rev.(CT-II) Dept. Dt.20-09-2018
3. From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/ 2015, dated.31-12-2018.

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**ORDER:**

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 01-02-2019:

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in G.O.Ms No.476 Revenue (CT-II) Department Dt.20.09.2018, as subsequently amended:-

**AMENDMENT**

In the said notification, after the second proviso, the following proviso shall be added, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

**Dr.D.SAMBASIVA RAO**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER